



## STATE OF UTAH

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134

# INSTRUCTIONS

## Municipal Telecommunications License Tax

### A

#### You will need the following documents:

☐ **Telecommunications Services Subject to Municipal Telecommunications License Tax** worksheet. (See **Section C** below).

☐ Documentation detailing the gross receipts of your telecommunications services from **July 1, 2004** through **August 31, 2005**.

If the telecommunications services include both telecommunication services and non-telecommunication services, the services must be separately stated on the customer's statement or you must be able to reasonably identify both portions of the combined charges in your books and records. Otherwise the entire amount is subject to the Municipal Telecommunication License Tax.

### B

#### Please do the following:

1. From your books and records determine the gross receipts of your telecommunications services. Sort them chronologically by taxing jurisdiction.
2. Eliminate those receipts prior to **July 1, 2004** or after **August 31, 2005**.
3. **List the gross receipts on the form titled Telecommunications Services Subject to Municipal Telecommunications License Tax.**

It is important to note that both land lines and mobile phones are included in this new tax base, which includes all telephone service that originates and terminates within the boundaries of Utah.

### C

#### Options for submitting the Telecommunications Services Subject to Municipal Telecommunications License Tax worksheet:

The **Telecommunications Services Subject to Municipal Telecommunications License Tax** worksheet is available in a Microsoft Excel format on the Tax Commission website at <http://tax.utah.gov/selfreview> (select the **Municipal Telecommunications License Tax** link).

You may either submit the worksheet by e-mail as an attached Excel file, or return the completed hardcopy of the worksheet printed from the Tax Commission website, along with the **Summary**, the **Checklist and Questionnaire**, and your payment of tax, if due. *For your convenience and accuracy, we encourage using the Excel file, as it already contains the formulas to calculate and total the tax and interest. Note: Only gross receipts need to be entered.*

Whether sending the file by e-mail or as a hardcopy, be sure to include your business name and Federal ID number in the designated spaces on the worksheet. The e-mail should be sent to [comp@utah.gov](mailto:comp@utah.gov).

### D

#### Have questions or need additional time?

If you have questions, or feel that the review cannot be completed in a timely manner, please call our office and we will assist you in arriving at a mutually agreeable solution.

Ralph Hoggan (801) 297-4759

Mark Long (801) 297-4758

Matt Duke (801) 297-4670